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Local Counsel for Allan B. Diamond, Chapter 11 Trustee

**UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF CALIFORNIA**

In re

HOWREY LLP,

Debtor.

Case No. 11-31376 DM

Chapter 11

**THIRTY-FIRST MONTHLY
STATEMENT OF SERVICES
 RENDERED AND EXPENSES
INCURRED BY DEVELOPMENT
SPECIALISTS, INC., FINANCIAL
ADVISOR FOR ALLAN B.
DIAMOND, CHAPTER 11
TRUSTEE AND THE OFFICIAL
CREDITORS' COMMITTEE FOR
THE PERIOD OF MARCH 1, 2014
THROUGH MARCH 31, 2014**

1 TO: THE HONORABLE DENNIS MONTALI, UNITED STATES BANKRUPTCY JUDGE,
2 THE OFFICE OF THE UNITED STATES TRUSTEE, THE DEBTOR AND THE
3 OFFICIAL COMMITTEE OF UNSECURED CREDITORS:
4

5 In accordance with the *Order Granting Motion to Authorize Procedures for Interim*
6 *Compensation and Reimbursement of Expenses of Professionals* (“Fee Procedures Order”),
7 entered by the Court on July 26, 2011, Development Specialists, Inc. (“DSI”), financial advisor for
8 the Chapter 11 Trustee and the Creditors’ Committee, submits this Thirty-First Monthly Statement
9 of Services Rendered and Expenses Incurred (“Statement”) for the time period March 1, 2014
10 through March 31, 2014 (“Statement Period”).
11

I. SUMMARY

| | |
|---|---|
| Name of Applicant: | Development Specialists, Inc. |
| Authorized to Provide Professional Services to: | Chapter 11 Trustee, Allan B. Diamond & Creditors’ Committee |
| Period Covered: | March 1, 2014 through March 31, 2014 |
| Amount of Compensation sought as actual, reasonable and necessary: | \$23,217.50 |
| Amount of Expenses Reimbursement sought as actual, reasonable and necessary | \$98.03 |
| Amount Payable after Twenty Percent (20%) Holdback on Fees: | \$18,672.03 |
| This is a: | Thirty-First Monthly Statement |

II. ITEMIZATION OF SERVICES RENDERED BY DEVELOPMENT SPECIALISTS, INC.

1. The hours spent during the Statement Period for which DSI seeks compensation, the hourly rate for each consultant, and the resulting fees are as follows:

| 1 | Name | Position | Hours | Hourly Rate | Fees |
|---|----------------|------------|-------|-------------|-------------|
| 2 | Kyle Everett | Consultant | 16.80 | \$550.00 | \$9,240.00 |
| 3 | Edward Dean | Consultant | 49.30 | \$275.00 | \$13,557.50 |
| 4 | Tyler Julian | Consultant | 2.00 | \$210.00 | \$420.00 |
| 5 | Amount: | | 68.10 | | \$23,217.50 |

6 2. DSI's billing records submitted herewith and incorporated as Exhibit "A" consists
 7 of a daily breakdown of the time spent by each person on each day during the Statement Period.

8 **III. ITEMIZATION OF SERVICES RENDERED AND DISBURSEMENTS MADE**

9 3. The following itemization breaks down the services rendered by DSI by the service
 10 categories indicated.

11 **A. Services Rendered**

12 4. The following services were rendered in the following service categories:

| 13 Service Category | 14 Hours | 15 Value |
|---|--------------------|--------------------|
| 14 Client Billing | 0.50 | \$137.50 |
| 15 Monthly Bankruptcy Reports | 1.00 | \$357.50 |
| 16 AR Review and Collection | 1.50 | \$412.50 |
| 17 Preference Analysis | 4.50 | \$1,520.00 |
| 18 Tax Issues | 13.70 | \$7,535.00 |
| 19 Sale of Assets | 0.10 | \$27.50 |
| 20 Third Party Claims | 46.80 | \$13,227.50 |
| 21 Total: | 68.10 | \$23,217.50 |

22 A detailed itemization of the services rendered in each of the above Service Categories is
 23 set forth in Exhibit "A."

24 **B. Total Services Rendered and Disbursements**

25 5. The total services rendered and disbursements made are as follows:

| Expense Category | Amount |
|-----------------------------|----------------|
| Delivery Charges | \$75.14 |
| Copying In-House | \$10.05 |
| Long Distance Telephone | \$1.98 |
| Other Miscellaneous Charges | \$10.86 |
| Total: | \$98.03 |

7 **C. Total Services Rendered and Disbursements**

8 6. The total services rendered and disbursements made are as follows:

| | |
|-----------------------|--------------------|
| Total Services (100%) | \$23,217.50 |
| Total Disbursements | \$98.03 |
| Total (100%): | \$23,315.53 |

13 **D. Amount Payable After Holdback**

14 7. The amount payable for this Statement Period, after adjusting for the twenty percent
15 (20%) holdback on fees, is \$18,672.03. DSI respectfully requests that this amount plus
16 any prior months' unpaid amounts not objected to pursuant to the Court's Fee
17 Procedures Order, up to the approved professional fees budget be paid.

1
2 Dated: May 1, 2014

3 Jason M. Rudd, Esq. (*pro hac vice*)
4

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28
*Counsel for Allan B. Diamond, Chapter 11 Trustee
for Howrey LLP*

Dated: May 1, 2014

By: /s/ Kyle Everett

Kyle Everett

DEVELOPMENT SPECIALISTS, INC.

235 Pine Street, Suite 1150

San Francisco, CA 94104

Telephone: (415) 981-2717

Facsimile: (415) 981-2718

*Financial Advisor for Allan B. Diamond, Chapter
11 Trustee for Howrey LLP and the Official
Committee of Unsecured Creditors*

LIMITED NOTICE SERVICE LIST

X (CM/ECF) The document was electronically served on the parties to this action via the mandatory United States Bankruptcy Court of California CM/ECF system upon filing of above described document on this date:

SEE ATTACHED SERVICE LIST

(ELECTRONIC MAIL SERVICE) By electronic mail (e-mail) the above listed document(s) without error to the email address(es) set forth below on this date:

SEE ATTACHED SERVICE LIST

X (UNITED STATES MAIL) By depositing a copy of the above-referenced documents for mailing in the United States Mail, first class postage prepaid, at Houston, Texas, to the parties listed at their last known mailing addresses, on this date:

SEE ATTACHED SERVICE LIST

(OVERNIGHT COURIER) By depositing a true and correct copy of the above referenced document for overnight delivery via Federal Express, at a collection facility maintained for such purpose, addressed to the parties on the attached service list, at their last known delivery address, on the date above written.

____ (COURIER SERVICE) By providing true and correct copies of the above referenced documents via courier delivery, to the following on or about _____:

(FACSIMILE) That I served a true and correct copy of the above-referenced document via facsimile, to the facsimile numbers indicated, to those people listed on the attached service list, on the date above written.

/s/ *Jason M. Rudd*

Jason M. Rudd

LIMITED NOTICE SERVICE LIST

1 VIA CM/ECF:

2 **United States Trustee**

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12 **Chapter 11 Trustee**

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23 and Leigh Kirmsse**

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4 EMC Corporation
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6 Timonium, MD 21094-5126

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EXHIBIT A



No. 10541

REMIT TO:

Three First National Plaza 70 West Madison Street, Suite 2300, Chicago, IL 60602-4250
Telephone: 312.263.4141 Telecopier: 312.263.1180

Date:

04/28/14

Howrey, LLP

F.E.I.N. 36-2967476

| Description of Services and Disbursements | Fees | Disbursements | Credits | Balance |
|--|-------------|---------------|---------|-----------------------------------|
| For professional services rendered from March 01, 2014 through March 31, 2014: | | | | |
| Fees per attached category summary: | \$23,217.50 | | | |
| Expenses: | | | | |
| Messenger/Overnight Services | | \$70.09 | | |
| Photocopies | | 10.05 | | |
| Postage | | 5.05 | | |
| Long Distance Calls | | 1.98 | | |
| Miscellaneous Charges (data storage) | | 10.86 | | |
| | | \$98.03 | | |
| | | | | \$23,315.53 |
| TIMELY PAYMENT OF INVOICES IS ALWAYS APPRECIATED | | | | PAY LAST AMOUNT IN THIS COLUMN |

| | | | HOURS |
|------------|-----|---|------------------------------------|
| 03/28/2014 | ECD | Draft the fee statement. Fee Application/Client Billing | 0.50 0.50 <hr/> 137.50 |
| 03/17/2014 | ECD | Draft the monthly operating report. | 0.50 |
| 03/20/2014 | ECD | Finalize the monthly operating report. | 0.20 |
| | AKE | Review the monthly operating report. | 0.30 <hr/> |
| | | Monthly Bktcy/Semi-Annual Rpts | 1.00 <hr/> 357.50 |
| 03/12/2014 | ECD | Review the 2014 receipts and bank account activity. | 0.50 |
| | ECD | E-mail correspondence with Sharon Hughes regarding receipts. | 0.10 |
| | ECD | E-mail correspondence with George Abodeely regarding receipts. | 0.10 |
| 03/13/2014 | ECD | Review the trust accounts and an agreement with a client releasing funds Howrey held in trust. | 0.40 |
| | ECD | E-mail correspondence with George Abodeely regarding an agreement with a client releasing funds Howrey held in trust. | 0.10 |
| | ECD | E-mail correspondence with Michael Starkey regarding an agreement with a client releasing funds Howrey held in trust. | 0.10 |
| 03/14/2014 | ECD | E-mail correspondence with Sharon Hughes regarding the trust account. | 0.10 |
| 03/20/2014 | ECD | E-mail correspondence with Joel Adler regarding collections. A/R Review/Collection | 0.10 <hr/> 1.50 <hr/> 412.50 |
| 03/06/2014 | ECD | E-mail correspondence with Chris Kuhner regarding disbursements. | 0.10 |
| | ECD | Format and send documents responsive to the document request to Chris Kuhner. | 0.40 |
| 03/07/2014 | ECD | E-mail correspondence with Chris Kuhner regarding document requests. | 0.10 |
| | ECD | E-mail correspondence with Tyler Julian regarding document requests. | 0.10 |
| | RTJ | Transfer e-mail files from Howrey servers and prepare for delivery to C. Kuhner's office. | 1.00 |
| 03/14/2014 | RTJ | Transfer e-mail files from Howrey servers and prepare for delivery to C. Kuhner's office. | 0.50 |
| | RTJ | Review PST file and troubleshoot problems viewing e-mails. | 0.50 |
| | AKE | Discuss the Baker document production with T. Julian. | 0.40 |
| | AKE | Telephone call with J. Magnacat regarding Baker document production. | 0.10 |

| | | | HOURS |
|------------|-----|--|-----------------|
| 03/28/2014 | AKE | Review correspondence regarding discovery for preference payments. | 0.30 |
| | AKE | Review and respond to e-mail regarding preference discovery. | 0.10 |
| 03/31/2014 | AKE | Telephone conference with C. Kuhner and E. Dean regarding preference discovery issues. | 0.30 |
| | AKE | Telephone discussion with E. Dean regarding preference discovery issues. | 0.30 |
| | ECD | Telephone call with Chris Kuhner and Kyle Everett regarding a preference payment. | 0.20 |
| | ECD | Telephone call with Kyle Everett regarding a preference payment. | 0.10 |
| | | Preference Analysis | 4.50 |
| | | | <u>1,520.00</u> |
| 03/03/2014 | AKE | Telephone discussion with J. Lervold regarding tax issues. | 0.30 |
| 03/04/2014 | AKE | Review and respond to e-mail regarding tax issue. | 0.10 |
| 03/07/2014 | AKE | Conference call with J. Lervold, B. Dethrow and R. Kerridge regarding tax issues. | 1.50 |
| 03/19/2014 | AKE | Review tax analysis for 2013. | 0.90 |
| 03/20/2014 | AKE | Conference call regarding tax issues with J. Lervold, B. Dethrow and R. Kerridge. | 1.30 |
| | AKE | Review the analysis of tax allocation changes prepared by J. Lervold. | 0.60 |
| 03/21/2014 | AKE | Telephone discussion with J. Rudd regarding the ECI tax issue. | 0.30 |
| 03/24/2014 | AKE | Telephone discussion with E. Dean regarding additional analysis needed regarding partner return of capital and 2013 taxes. | 0.30 |
| | AKE | Send settlement agreement to E. Dean. | 0.10 |
| 03/25/2014 | AKE | Conference call with J. Rudd regarding the ECI tax issue. | 0.80 |
| | AKE | Review and analysis of Howrey ECI and capital account issues. | 0.60 |
| 03/26/2014 | AKE | Review analysis of partner return of capital analysis for 2013. | 0.60 |
| | AKE | Review and respond to e-mail regarding ECI. | 0.10 |
| 03/27/2014 | AKE | Review tax analysis. | 0.40 |
| | AKE | Attend conference call with A. Diamond, J. Rudd and A. Ryan regarding ECI issue. | 0.80 |
| 03/28/2014 | AKE | Telephone discussion with A. Ryan regarding contingent case costs. | 0.40 |
| | AKE | Conference call with A. Diamond, B. Englander, J. Rudd and A. Ryan regarding ECI issues and strategy. | 1.40 |
| | AKE | Conference call with J. Rudd and K. Bercik regarding the ECI issue. | 0.50 |
| | AKE | Review tax analysis regarding the Day Casebeer partner changes. | 0.50 |
| 03/29/2014 | AKE | Review return of the capital analysis. | 0.80 |
| | AKE | E-mail J. Lervold regarding return of the capital | |

| | | | HOURS |
|------------|-----|--|----------|
| | | analysis. | 0.10 |
| | AKE | Analysis of contingent case expense. | 0.80 |
| | AKE | Review and respond to e-mails regarding contingent case analysis. | 0.20 |
| 03/31/2014 | AKE | Telephone discussion with J. Lervold regarding tax issues. | 0.30 |
| | | Tax Issues | 13.70 |
| | | | 7,535.00 |
| 03/18/2014 | ECD | Telephone call with Jared Borriello regarding sale of the art. | 0.10 |
| | | Sale of Assets | 0.10 |
| | | | 27.50 |
| 03/04/2014 | AKE | Telephone discussion with E. Dean regarding analysis requested. | 0.10 |
| 03/06/2014 | ECD | Review documents for records responsive to document request. | 2.00 |
| | ECD | Create analyses of time on matters in which requested partners were the responsible attorney. | 0.50 |
| | ECD | Review file transfers and e-mails for files transferred to certain partners. | 0.50 |
| | ECD | Review partner e-mails for correspondence related to agreements and payments to clients. | 0.80 |
| 03/07/2014 | ECD | Telephone call with Kyle Everett regarding document requests. | 0.10 |
| | ECD | Telephone call with Tyler Julian regarding document requests. | 0.10 |
| 03/13/2014 | ECD | E-mail correspondence with Sharon Hughes regarding transferring money to the operating account pursuant to the client settlement. | 0.10 |
| 03/17/2014 | ECD | Review accounts receivable and work-in-process balances as of the beginning of 2012 for each responsible partner and begin the report showing balances attributed to each partner. | 6.50 |
| 03/18/2014 | ECD | Review accounts receivable and work-in-process balances as of the beginning of 2012 for each responsible partner and begin the report showing balances attributed to each partner. | 3.50 |
| | ECD | Telephone call with Mike Starkey regarding collections related to specific attorneys. | 0.20 |
| 03/19/2014 | ECD | Telephone call with Kyle Everett regarding analysis of accounts receivable associated with attorneys. | 0.30 |
| | ECD | Finalize the analysis of the accounts receivable associated with attorneys. | 4.50 |
| | AKE | Telephone discussion with E. Dean regarding Diamond McCarthy's requested analyses. | 0.60 |
| | AKE | Review analyses prepared by E. Dean regarding Jewel damages. | 0.60 |
| 03/20/2014 | ECD | Review assignments of partners to matters and clients. | 0.50 |
| 03/21/2014 | ECD | Telephone call with Kyle Everett regarding partner clawbacks. | 0.20 |
| | ECD | Review data for partner clawbacks and calculations | |

| | | | HOURS |
|------------|-----|---|------------------|
| | | of partner demands. | 0.60 |
| | ECD | Review of partner clawback payments. | 0.40 |
| 03/24/2014 | ECD | Create analysis of partner clawbacks. | 4.50 |
| 03/25/2014 | ECD | Analysis of partner clawbacks. | 5.00 |
| 03/26/2014 | ECD | Review of partner pay and clawbacks. | 3.50 |
| | ECD | Review and analyze accounts receivable collections attributed to billing partners. | 3.00 |
| | ECD | Telephone call with James Sheppard regarding partner clawbacks. | 0.30 |
| | ECD | Create an analysis of file transfers. | 0.70 |
| 03/27/2014 | ECD | Create an analysis of file transfers. | 1.00 |
| 03/28/2014 | ECD | Review the agreements and payments for third party claims from firms and individuals. | 1.00 |
| 03/30/2014 | ECD | Telephone call with Kyle Everett regarding clawback payments. | 0.30 |
| 03/31/2014 | ECD | Update partner clawback analysis. | 0.90 |
| | ECD | Create analysis of accounts receivable and work-in-process balances by partner. | 4.50 |
| | | Third Party Claims | <u>46.80</u> |
| | | | <u>13,227.50</u> |
| | | FOR THE FOREGOING PROFESSIONAL SERVICES RENDERED: | 68.10 |
| | | | 23,217.50 |

RECAPITULATION

| <u>CONSULTANT</u> | <u>HOURS</u> | <u>HOURLY RATE</u> | <u>TOTAL</u> |
|-------------------|--------------|--------------------|--------------|
| R. T. Julian | 2.00 | \$210.00 | \$420.00 |
| E. C. Dean | 49.30 | 275.00 | 13,557.50 |
| A. K. Everett | 16.80 | 550.00 | 9,240.00 |

| | |
|---|---------------------|
| Delivery Charges | 70.09 |
| Photocopy Charges | 10.05 |
| Postage | 5.05 |
| Long Distance Telephone | 1.98 |
| Other miscellaneous charges | 10.86 |
| TOTAL DISBURSEMENTS: THRU 03/31/2014 | <u>98.03</u> |
| TOTAL CURRENT WORK | 23,315.53 |

| | |
|--------------------|---------------------------|
| BALANCE DUE | <u>\$23,315.53</u> |
|--------------------|---------------------------|